

IN THE UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF TENNESSEE  
WESTERN DIVISION

**FEDEX CORPORATION and  
SUBSIDIARIES,**

Plaintiff,

**v.**

UNITED STATES OF AMERICA,

**Defendant.**

No. 2:20-cv-02794-SHM-tmp

## ORDER DIRECTING PARTIES TO SUPPLEMENT BRIEFS

On March 8, 2024, Plaintiff FedEx Corporation and Subsidiaries filed a Motion to Enforce the Court's March 31, 2023 Order Granting Partial Summary Judgment. (ECF No. 52.) In that Order the Court invalidated the tax regulation codified at 26 C.F.R. § 1.965-5(c)(1)(ii). (ECF No. 49.)

On June 28, 2024, the Supreme Court overruled Chevron U.S.A. Inc. v. Nat. Res. Def. Council. Inc., 467 U.S. 837 (1984), in Loper Bright Enter.'s v. Raimondo, No. 22-451, 2024 WL 3208360, at \*22 (2024) (publication in federal reporter forthcoming). The parties are ORDERED to submit supplemental briefs explaining if and how Loper Bright affects their arguments in this case.

The parties shall file their supplementary briefs within fourteen (14) days of the entry of this Order. Each party may, if it chooses, respond to the other's supplemental brief within seven

(7) days of service. The Court will address the merits of Plaintiff's Motion to Enforce after the expiration of the time to reply.

IT IS SO ORDERED this 1st day of July, 2024.

/s/ Samuel H. Mays, Jr.  
SAMUEL H. MAYS, JR.  
UNITED STATES DISTRICT JUDGE